



General Assembly

Substitute Bill No. 169

February Session, 2006

* _____SB00169FIN____040506_____*

**AN ACT CONCERNING DISABLED VETERANS' PROPERTY TAX
EXEMPTION.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-81l of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2006*):

3 Whenever used in sections 12-81f, 12-81g, 12-81i and 12-81j,
4 "qualifying income" means, with respect to any person making
5 application for exemption from property tax as provided under any of
6 said sections, such person's total adjusted gross income as determined
7 for purposes of the federal income tax plus any other income not
8 included in such adjusted gross income, individually if unmarried, or
9 jointly with spouse if married, during the calendar year ending
10 immediately preceding the filing of a claim for any such exemption,
11 but does not include veterans' disability payments. For purposes of
12 determining eligibility for any of such exemptions, such qualifying
13 income may not exceed fourteen thousand dollars, if unmarried, or
14 sixteen thousand dollars, jointly with spouse, if married, provided in
15 no event shall such maximum amounts of qualifying income with
16 respect to any such person be less than the maximum amount of such
17 qualifying income in the case of a married or unmarried person,
18 whichever is applicable, under subsection (b) of section 12-170aa, as
19 amended, and in the event that such maximum qualifying income

20 under this section is less than the comparable amount under said
21 subsection (b) of section 12-170aa, as amended, for any assessment
22 year, such amount under this section shall be made equivalent to that
23 under said subsection (b) of section 12-170aa, as amended, for
24 purposes of determining eligibility under this section for such
25 assessment year.

This act shall take effect as follows and shall amend the following sections:		
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Section 1	<i>October 1, 2006</i>	<i>12-81l</i>
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VA	<i>Joint Favorable Subst. C/R</i>	PD
PD	<i>Joint Favorable C/R</i>	FIN
FIN	<i>Joint Favorable</i>	